


(Original Signature of Member) *NE-03*

118TH CONGRESS
1ST SESSION

H. R. 3801

To amend the Internal Revenue Code of 1986 to streamline and improve the employer reporting process relating to health insurance coverage and to protect dependent privacy.

IN THE HOUSE OF REPRESENTATIVES

Mr. SMITH of Nebraska introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to streamline and improve the employer reporting process relating to health insurance coverage and to protect dependent privacy.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Employer Reporting
5 Improvement Act”.

1 **SEC. 2. TIN REPORTING FLEXIBILITY.**

2 (a) IN GENERAL.—Section 6055(b)(1) of the Internal
3 Revenue Code of 1986 is amended by adding at the end
4 the following flush sentence:

5 “For purposes of subparagraph (B)(i), in the case of
6 any individual whose name is required to be set forth in
7 a return under subsection (a), if the person required to
8 make a return under such subsection is unable to collect
9 information on the TINs of such individuals, the Secretary
10 may allow the individual’s full name and date of birth to
11 be substituted for the name and TIN.”.

12 (b) EFFECTIVE DATE.—The amendment made by
13 this section shall apply to returns the due date for which
14 is after December 31, 2024.

15 **SEC. 3. ELECTRONIC STATEMENTS.**

16 (a) IN GENERAL.—Section 6056(c) of the Internal
17 Revenue Code of 1986 is amended by adding at the end
18 the following new paragraph:

19 “(3) ELECTRONIC DELIVERY.—An individual
20 shall be deemed to have consented to receive the
21 statement under this subsection in electronic form if
22 such individual has affirmatively consented at any
23 prior time, to the person who is the employer of the
24 individual during the calendar year to which the
25 statement relates, to receive such statement in elec-

1 tronic form. The preceding sentence shall not apply
2 if the individual revokes such consent in writing.”.

3 (b) STATEMENTS RELATING TO HEALTH INSURANCE
4 COVERAGE.—Section 6055(c) of the Internal Revenue
5 Code of 1986 is amended by adding at the end the fol-
6 lowing new paragraph:

7 “(3) ELECTRONIC DELIVERY.—An individual
8 shall be deemed to have consented to receive the
9 statement under this subsection in electronic form if
10 such individual has affirmatively consented at any
11 prior time, to the person required to make such
12 statement, to receive such statement in electronic
13 form. The preceding sentence shall not apply if the
14 individual revokes such consent in writing.”.

15 (c) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to statements the due date for
17 which is after December 31, 2024.

18 **SEC. 4. TIME FOR RESPONSE.**

19 (a) IN GENERAL.—Section 4980II(d) of the Internal
20 Revenue Code of 1986 is amended by adding at the end
21 the following new paragraph:

22 “(4) TIME FOR RESPONSE.—The Secretary
23 shall allow an applicable large employer at least 90
24 days from the date of the first letter which informs
25 the employer of a proposed assessment of the em-

1 ployer shared responsibility payment under this sec-
2 tion to respond to the proposed assessment before
3 taking any further action with respect to such pro-
4 posed assessment.”.

5 (b) EFFECTIVE DATE.—The amendment made by
6 this section shall apply to assessments proposed in taxable
7 years beginning after the date of the enactment of this
8 Act.

9 **SEC. 5. STATUTE OF LIMITATIONS ON PENALTY ASSES-**
10 **MENT.**

11 (a) IN GENERAL.—Section 6501 of the Internal Rev-
12 enue Code of 1986 is amended by redesignating subsection
13 (n) as subsection (o) and by inserting after subsection (m)
14 the following new subsection:

15 “(n) ASSESSABLE PAYMENT OF EMPLOYER SHARED
16 RESPONSIBILITY.—In the case of any assessable payment
17 under section 4980H, the period for assessment shall ex-
18 pire at the end of the 6-year period beginning on the due
19 date for filing the return under section 6056 (or, if later,
20 the date such return was filed) for the calendar year with
21 respect to which such payment is determined.”.

22 (b) EFFECTIVE DATE.—The amendment made by
23 this subsection shall apply with respect to returns which
24 are due after December 31, 2024.